

## **IC 6-1.1-5**

### **Chapter 5. Real Property Assessment Records**

#### **IC 6-1.1-5-1**

##### **Plats**

Sec. 1. Except as provided in section 9 of this chapter, the auditor, or, if authorized by county ordinance, the surveyor of each county shall maintain a plat of each civil township of the county the auditor or surveyor serves. The plats shall be divided in such a manner that they clearly exhibit the ownership and assessed value of each parcel of real property. The plats must be in the form and contain the information prescribed by the department of local government finance. The plats shall be kept current.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.76-1989, SEC.1; P.L.90-2002, SEC.46.*

#### **IC 6-1.1-5-2**

##### **Index numbering system**

Sec. 2. (a) Except as provided in section 9 of this chapter, county auditor may establish a real property index numbering system in order to list real property for purposes of the assessment and collection of taxes. The index numbering system may be used in addition to, or in lieu of, the method of listing real property otherwise provided by law. The index numbering system shall describe real property by county, township, block, and parcel or lot. The numbering system must be approved by the department of local government finance before it is implemented.

(b) If an index numbering system is implemented in a county, the county auditor, except as provided in section 9 of this chapter, shall:

- (1) establish and maintain cross indexes of the numbers assigned under the system and the complete legal description of the real property to which the numbers are related;
- (2) assign individual index numbers which shall be carried on the assessment rolls, tax rolls, and tax statements;
- (3) keep the indexes established under this section open for public inspection; and
- (4) furnish all information concerning the index numbering system to the assessing officers of the county.

(c) An index numbering system established under this section shall be implemented on a county-wide basis.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.2; P.L.90-2002, SEC.47.*

#### **IC 6-1.1-5-3**

##### **Plats; entry on tax list**

Sec. 3. Except as provided in section 9 of this chapter, if any land is platted, the plat must be presented to the county auditor before it is recorded. Subject to sections 5.5 and 9 of this chapter, the county auditor shall enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.113-2010, SEC.18.*

#### **IC 6-1.1-5-4**

##### **Transfer books**

Sec. 4. (a) Except as provided in section 9 of this chapter, the county auditor shall keep a transfer book, arranged by townships, cities, and towns. In the transfer book he shall enter a description, for the purpose of taxation, of land that is conveyed by deed or partition, the date of the conveyance, the names of the parties, and the post office address of the grantee.

(b) In addition, the auditor shall endorse on the deed or instrument of conveyance the words "duly entered for taxation subject to final acceptance for transfer", "not taxable", "has already been listed for taxation", or "duly entered for taxation". The deed or instrument must include on its face the post office address of the grantee.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.3; P.L.54-1988, SEC.1.*

#### **IC 6-1.1-5-5**

##### **Change of ownership; partition; apportionment of assessed value and delinquent taxes**

Sec. 5. If a division, partition, or change of ownership of any real property is made by conveyance, sale, devise, or descent, the county auditor, except as provided in sections 5.5 and 9 of this chapter and IC 6-1.1-2-4, shall transfer the real property on the last assessment list. In addition, the auditor, except as provided in sections 5.5 and 9 of this chapter, shall apportion the assessed value of the real property and all delinquent taxes on the real property among the several owners.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.4; P.L.51-1997, SEC.2.*

#### **IC 6-1.1-5-5.5**

##### **Real property interest created from previously existing parcel or parcels; auditor's endorsement; tax lien; apportionment of assessed value and delinquent taxes**

Sec. 5.5. (a) Before an owner records a transfer of an ownership interest in a parcel of real property that is created after the person became owner of the real property and is created either from a larger previously existing parcel or a combination of previously existing smaller parcels, the owner must submit, except as provided in section 9 of this chapter, the instrument transferring the real property to the county auditor to be entered for taxation.

(b) The county auditor, except as provided in section 9 of this chapter, shall endorse on the instrument "duly entered for taxation subject to final acceptance for transfer" or another endorsement authorized under section 4 of this chapter.

(c) A lien for and the duty to pay property taxes that are due and owing is not released or otherwise extinguished if a county auditor

endorses an instrument of transfer under this section. Property taxes that are due and owing on the affected parcel of property may be collected as if the county auditor had not endorsed the instrument of transfer.

(d) Except as provided in section 9 of this chapter, before the county auditor may enter or transfer real property described in subsection (a) on the last assessment list, enter lots or parcels described in a plat under section 3 of this chapter, consolidate parcels under section 16 of this chapter, or apportion the assessed value of the real property among the owners the owner must pay or otherwise satisfy all property taxes for which the due date has passed as of the date of transfer on each of the parcels of real property from which the platted, consolidated, or transferred property is derived by paying the property tax to the county treasurer of the county in which the real property is located. The county auditor, subject to section 9 of this chapter, may not apportion delinquent taxes described in this subsection among the owners.

*As added by P.L.51-1997, SEC.3. Amended by P.L.38-1998, SEC.1; P.L.113-2010, SEC.19.*

#### **IC 6-1.1-5-7**

##### **Auditor's endorsement required for recording of deed creating interest from previously existing parcel or parcels; effect of noncompliance**

Sec. 5.7. (a) A county recorder may record or accept for recording a deed or other instrument of conveyance that transfers an ownership interest in real property subject to section 5.5 of this chapter only if the county auditor has endorsed the deed or other instrument of transfer as required by section 5.5 of this chapter.

(b) The failure of any deed or other instrument of conveyance to be endorsed in compliance with section 5.5 of this chapter does not affect the validity of the notice given by the recording of the deed or instrument.

*As added by P.L.51-1997, SEC.4.*

#### **IC 6-1.1-5-6**

##### **Partition or transfer of real property; transcript of judgment; entry in transfer book**

Sec. 6. (a) If a court of this state renders a judgment for the partition or transfer of real property, the clerk of the court shall prepare a transcript of the judgment. The transcript shall describe the partition or transfer and shall state the volume and page of the order-book in which the judgment is entered. The transcript shall be signed by the clerk under the seal of the court. Except as provided in section 9 of this chapter, the clerk shall deliver the transcript to the auditor of the county in which the real property is situated. Except as provided in section 9 of this chapter, the auditor shall make the entries on his transfer book, note the transfer upon the back of the transcript, and then deliver the transcript to the recorder of the county. The recorder shall record the transcript in the record of deeds.

(b) For their respective services, the clerk of the court and the county recorder shall each charge the person entitled to the real property the fees the officials are by law permitted to charge for similar services. These fees shall be included as part of the cost of the court proceedings by the court rendering the judgment.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.5.*

#### **IC 6-1.1-5-7**

##### **Heirs or devisees; transfer on tax duplicate**

Sec. 7. (a) A person to whom the title to real property has passed, either under the laws of descent of this state or by virtue of the last will of a decedent, may procure a transfer of the real property on the tax duplicate on which the real property is assessed and taxed. In order to procure the transfer, the person must prepare an affidavit and, except as provided in section 9 of this chapter, file it with the auditor of the county in which the real property is situated. The affidavit shall contain the following information:

- (1) the decedent's date of death;
- (2) whether the decedent died testate or intestate; and
- (3) the affiant's interest in the real property.

In addition, if the decedent died testate, the affiant must attach a certified copy of the decedent's will to the affidavit. However, if the will has been probated or recorded in the county in which the real property is located, the affiant, in lieu of attaching a certified copy of the will, shall state that fact in the affidavit and indicate the volume and page of the record where the will may be found.

(b) Except as provided in section 9 of this chapter, the county auditor shall enter a transfer of the real property in the proper transfer book after the affidavit is filed with his office.

(c) No transfer made under this section has the effect of conferring title upon the person procuring the transfer.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1979, P.L.48, SEC.6.*

#### **IC 6-1.1-5-8**

##### **List of property; delivery to township or county assessor**

Sec. 8. Except as provided in section 9 of this chapter, the county auditor of each county shall annually prepare and deliver to the township assessor (if any) or the county assessor a list of all real property entered in the township or county as of the assessment date. The county auditor shall deliver the list within thirty (30) days after the assessment date. The county auditor shall prepare the list in the form prescribed or approved by the department of local government finance.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.48; P.L.146-2008, SEC.87.*

#### **IC 6-1.1-5-9**

##### **Duties and authority of assessors in county containing a**

**consolidated city**

Sec. 9. In a county containing a consolidated city:

- (1) the township assessor has the duties and authority described in sections 1 through 8 of this chapter; and
- (2) the county assessor has the duties and authority described in sections 1 through 8 of this chapter for a township for which there is no township assessor.

These duties and authority include effecting the transfer of title to real property and preparing, maintaining, approving, correcting, indexing, and publishing the list or record of, or description of title to, real property. If a court renders a judgment for the partition or transfer of real property located in a county containing a consolidated city, the clerk of the court shall deliver the transcript to the county assessor.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.29, SEC.1; Acts 1979, P.L.48, SEC.7; P.L.54-1988, SEC.2; P.L.146-2008, SEC.88.*

**IC 6-1.1-5-9.1****Townships of 35,000 or more population; plats and lists**

Sec. 9.1. (a) Except:

- (1) as provided in subsection (b); and

(2) for civil townships described in section 9 of this chapter; and notwithstanding the provisions of sections 1 through 8 of this chapter, for all other civil townships having a population of thirty-five thousand (35,000) or more, for a civil township that falls below a population of thirty-five thousand (35,000) at a federal decennial census that takes effect after December 31, 2001, and for all other civil townships in which a city of the second class is located, the township assessor, or the county assessor if there is no township assessor for the township, shall make the real property lists and the plats described in sections 1 through 8 of this chapter.

(b) In a civil township that attains a population of thirty-five thousand (35,000) or more at a federal decennial census that takes effect after December 31, 2001, the county auditor shall make the real property lists and the plats described in sections 1 through 8 of this chapter unless the township assessor determines to assume the duty from the county auditor.

(c) With respect to townships in which the township assessor makes the real property lists and the plats described in sections 1 through 8 of this chapter, the county auditor shall, upon completing the tax duplicate, return the real property lists to the township assessor for the continuation of the lists by the assessor. If land located in one (1) of these townships is platted, the plat shall be presented to the township assessor instead of the county auditor, before it is recorded. The township assessor shall then enter the lots or parcels described in the plat on the tax lists in lieu of the land included in the plat.

*As added by Acts 1979, P.L.48, SEC.8. Amended by P.L.178-2002, SEC.9; P.L.146-2008, SEC.89.*

**IC 6-1.1-5-10****Tract descriptions; delivery of title papers**

Sec. 10. If a township assessor, or the county assessor if there is no township assessor for the township, believes that it is necessary to obtain an accurate description of a specific lot or tract, the assessor may demand in writing that the owner or occupant of the lot or tract deliver all the title papers in the owner's or occupant's possession to the assessor for the assessor's examination. If the person fails to deliver the title papers to the assessor at the assessor's office within five (5) days after the demand is mailed, the assessor shall prepare the real property list according to the best information the assessor can obtain. For that purpose, the assessor may examine, under oath, any person whom the assessor believes has any knowledge relevant to the issue.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.90.*

**IC 6-1.1-5-11****Rules for determining land within tract; required survey**

Sec. 11. (a) In order to determine the quantity of land contained within a tract, an assessor shall follow the rules contained in this section.

(b) Except as provided in subsection (c), the assessor shall recognize the quantity of land stated in a deed or patent if the owner or person in whose name the property is listed holds the land by virtue of:

- (1) a deed from another party or from this state; or
- (2) a patent from the United States.

(c) If land described in subsection (b) has been surveyed subsequent to the survey made by the United States and if the county assessor is satisfied that the tract contains a different quantity of land than is stated in the patent or deed, the assessor shall recognize the quantity of land stated in the subsequent survey.

(d) Except as provided in subsection (f), a county assessor shall demand in writing that the owner of a tract, or person in whose name the land is listed, have the tract surveyed and that the owner or person in whose name the land is listed return a sworn certificate from the professional surveyor stating the quantity of land contained in the tract if:

- (1) the land was within the French or Clark's grant; and
- (2) the party holds the land under original entry or survey.

(e) If the party fails to return the certificate under subsection (d) within thirty (30) days after the demand is mailed, the assessor shall have a professional surveyor survey the land. The expenses of a survey made under this subsection shall be paid for from the county treasury. However, the county auditor shall charge the survey expenses against the land, and the expenses shall be collected with the taxes payable in the succeeding year.

(f) A county assessor shall not demand a survey of land described in subsection (d) if:

- (1) the owner or holder of the land has previously had it surveyed and presents to the assessor a survey certificate which states the quantity of land; or
- (2) the assessor is satisfied from other competent evidence, given under oath or affirmation, that the quantity of land stated in the original survey is correct.

*(Formerly: Acts 1975, P.L.47, SEC.1; Acts 1975, P.L.50, SEC.1.) As amended by Acts 1977, P.L.2, SEC.8; P.L.146-2008, SEC.91; P.L.57-2013, SEC.2.*

#### **IC 6-1.1-5-12**

##### **Repealed**

*(Repealed by P.L.332-1989(ss), SEC.48.)*

#### **IC 6-1.1-5-13**

##### **Personal property return; information relating to real property**

Sec. 13. Each taxpayer shall provide on a personal property return any information related to real property owned, possessed, or occupied by him if the information is required by the department of local government finance.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.49.*

#### **IC 6-1.1-5-14**

##### **Delivery of real property list**

Sec. 14. (a) Not later than:

- (1) May 15 in each calendar year ending before January 1, 2017; and
- (2) May 1 in each calendar year ending after December 31, 2016;

each township assessor in the county (if any) shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township.

(b) On or before:

- (1) July 1 of each calendar year ending before January 1, 2017; and
- (2) June 1 in each calendar year ending after December 31, 2016;

each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. The county assessor shall prepare the list in the form prescribed by the department of local government finance.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.25; P.L.90-2002, SEC.50; P.L.88-2005, SEC.9; P.L.146-2008, SEC.92; P.L.111-2014, SEC.16.*

#### **IC 6-1.1-5-15**

##### **Assessment registration notices; building permits**

Sec. 15. (a) Except as provided in subsection (b), before an owner of real property demolishes, structurally modifies, or improves it at

a cost of more than five hundred dollars (\$500) for materials or labor, or both, the owner or the owner's agent shall file with the area plan commission or the county assessor in the county where the property is located an assessment registration notice on a form prescribed by the department of local government finance.

(b) If the owner of the real property, or the person performing the work for the owner, is required to obtain a permit from an agency or official of the state or a political subdivision for the demolition, structural modification, or improvement, the owner or the person performing the work for the owner is not required to file an assessment registration notice.

(c) Each state or local government official or agency shall, before the tenth day of each month, deliver a copy of each permit described in subsection (b) to the assessor of the county in which the real property to be improved is situated. Each area plan commission shall, before the tenth day of each month, deliver a copy of each assessment registration notice described in subsection (a) to the assessor of the county where the property is located.

(d) Before the last day of each month, the county assessor shall distribute a copy of each assessment registration notice filed under subsection (a) or permit received under subsection (b) to the assessor of the township (if any) in which the real property to be demolished, modified, or improved is situated.

(e) A fee of five dollars (\$5) shall be charged by the area plan commission or the county assessor for the filing of the assessment registration notice. All fees collected under this subsection shall be deposited in the county property reassessment fund.

(f) A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or to file an assessment registration notice.

(g) Any person who fails to:

- (1) file the registration notice required by subsection (a); or
- (2) obtain a building permit described in subsection (b);

before demolishing, structurally modifying, or improving real property is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the area plan commission or the county assessor at the time the person files the late registration notice.

*As added by P.L.74-1987, SEC.3. Amended by P.L.332-1989(ss), SEC.5; P.L.41-1993, SEC.6; P.L.90-2002, SEC.51; P.L.228-2005, SEC.15; P.L.146-2008, SEC.93.*

## **IC 6-1.1-5-16**

### **Consolidation of contiguous parcels into single parcel**

Sec. 16. (a) An action under this section is subject to section 5.5



of this chapter.

(b) If an owner of existing contiguous parcels makes a written request that includes a legal description of the existing contiguous parcels sufficient for the assessing official to identify each parcel and the area of all contiguous parcels, the assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel to the extent that the existing contiguous parcels are in a single taxing district and the same section. For existing contiguous parcels in more than one (1) taxing district or one (1) section, the assessing official shall, upon written request by the owner, consolidate the existing contiguous parcels in each taxing district and each section into a single parcel. An assessing official shall consolidate more than one (1) existing contiguous parcel into a single parcel if the assessing official has knowledge that an improvement to the real property is located on or otherwise significantly affects the parcels.

*As added by P.L.51-1997, SEC.5. Amended by P.L.38-1998, SEC.2; P.L.113-2010, SEC.20.*